

**ABSTRACT**

The invention relates to a pharmaceutical formulation containing essentially a) an inner layer which can optionally be applied to a core, with the active substance budesonide, bound with a binding agent; b) a middle layer with a polymer covering agent which is soluble in intestinal juice or retardant; and c) an outer envelope or outer layer which is resistant to stomach juice, said layers being able to contain in a manner known per se other pharmaceutically usual adjutants. The inventive formulation is characterised in that the binding agent is a polymer or a copolymer with acid groups and the formulation of the inner layer without the middle and outer layer releases the bound active ingredient in a release test according to USP XXIII monography <711> dissolution with apparatus 2 (addle) at a rotational speed of 100 / min in a phosphate buffer pH 7.5 after 30 min to a value of more than 80 %.